

****RELATED PARTY QUESTIONNAIRE**

Name of Facility: _____				Medicaid Provider No. _____		
				Period: _____		

1. Do any employees listed on Schedule C-2 receive remuneration/compensation in cash, goods or service from an entity which provides goods/services to the nursing home? ☐ yes ☐ no.

If yes complete Part A:

<p>Part A:</p> <p>Name of Person _____</p> <p>Place Employed _____</p> <p>Address: _____</p> <p>No. hrs/wk: _____</p> <p>Name of Person: _____</p> <p>Place Employed: _____</p> <p>Address _____</p> <p>No. hrs/wk: _____</p>	<p>Name of Person _____</p> <p>Place Employed _____</p> <p>Address: _____</p> <p>No. hrs/wk: _____</p> <p>Name of Person: _____</p> <p>Place Employed _____</p> <p>Address _____</p> <p>No. hrs/wk: _____</p>
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If additional space is needed please use an attachment.

2. Are any of the places named in Part A nursing homes certified for Medicaid? ☐ yes ☐ no.

If yes which? _____

3. Do you or any related member receive remuneration/compensation in cash, goods, services or any other form from an entity which provides goods/services to the nursing home? ☐ yes ☐ no. If yes complete Part B.

Part B: List costs incurred as a result of transactions with related organizations

Name of Related Organization	Name of Owner of Related Organization	Percent of Ownership of related Organization	Form No./ Sch. No./ Line No.	Item	Amount	Cost to Related Organization

**Related is defined as the existence of a family relationship between any buyer and seller of a facility for a period of at least two years prior to the transaction in question or the existence of a common ownership control between any buyer and seller for a period of at least two years prior to the transaction in question.

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INSTRUCTIONS FOR COMPLETING ODPW 2524, SCHEDULE C

This schedule is comprised of a list of accounts which encompass the expenses of the facility. The schedule is a trial balance for a given group of costs and the figures are facility book figures which can be reconciled to W-2s, invoices, cancelled checks, and appropriate payroll tax reports to the IRS and state of Ohio. Amounts paid vendors for purchase of services must not be shown in columns designated "Salary." Such amounts should be shown in the "Other" column for the appropriate line item(s). If no specific line item exists, charge the cumulative expense to the "Other" category and provide supporting documentation.

Schedule C is comprised of those costs which the ODPW has designated as General and Administrative services.

Explanation of Columns

Column 1, individual line numbers used on all forms for reference purposes.

Column 2, name of the individual account as listed in *Chapter III, Coverage and Limitations Long Term Care Services—Appendix BB: Standard Chart of Accounts*.

Column 3, chart of account number as listed in Long-Term Care Handbook above. You should read each account description before completing the form.

Columns 4 and 5, amounts, expressed in dollars, for the given line item.

Column 6, total of line items in columns 4 and 5.

Column 7, amounts, expressed in dollars, of increase or decrease of each line item. *Any entries in this column not from Schedule B-2 (must be fully explained on an attachment sheet).*

Column 8, total of line items in columns 6 and 7.

Column 10

(1) **Ratio for Reference 2**—Divide the allowable indirect cost on ODPW 2522, Schedule A, column 2, line 8 by the general service cost of column 2, line 1. Enter the ratio on ODPW 2524, Schedule C, column 10 (Ratio of Allocation), lines C 22-27, (indicated by the digit "2" in reference column).

(2) **Ratio of Reference 7**—Divide the allowable indirect cost on ODPW 2522, Schedule C, column 10, lines 1-21, 28-38, 44, 45, 47, 48, 51 (indicated by digit "7" in reference column).

Column 11

(1) On ODPW 2524, Schedule C, multiply column 8 (for the accounts with figures in column 10) by the corresponding ratio of allocation in column 10, then enter result in column 11.

(2) On ODPW 2524, Schedule C, column 11, line 54, enter any ancillary expenses from ODPW 2522; Schedule A, column 8, lines 2 through 5; routine services distinct part from ODPW 2522, Schedule A, column 8, line 10; pharmacy from ODPW 2522, Schedule A, column 8, line 11 and other nonreimbursable costs from ODPW 2522, Schedule A, column 8, line 12.
NOTE: The total in column 11 must equal the total in column 5.

Column 12—Applies to nursing and habilitation personnel. Enter hours worked by line item. Employee fringes should show all hours worked by employees to whom they apply.

Note: When an account name is on more than one schedule, the amount will need to be subdivided for each schedule; i.e., fringe benefits for nurses would be put on Schedule C. If you do not wish to subdivide the accounts, put the total figure on *Schedule C only*.

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Effective 7-1-80 RO Approved 9/26/80

PROSPECTIVE EXPENSE TRIAL BALANCE

UJRW 2024 (New Jersey)
Schepers

Name of Facility:

General and Administrative Services Cost Centers			Chart of Account No.	Salary	Other	Total	Adjustments Increase (Decrease)	Adjusted Total	Ref. (Instruction Step #18)	Ratio of Allocation	Allocated Adjusted Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
Administrative											
1. Administrator		811.01									
2. Asst. Administrator		811.02							7		
3. Other Administrative		811.04							7		
4. Office & Administrative Supplies		811.05							7		
5. Printing		811.41							7		
6. Postage		811.42							7		
7. Copier		811.43							7		
8. Employee Wearing Apparel		811.44							7		
9. Instruments & Minor Equip.		.45							7		
10. Other Supplies & Materials		811.46							7		
11. Repairs		811.47							7		
12. Communications		811.48							7		
13. Other (attach detail)		811.81							7		
14. Total Administrative		811							7		
Indirect Costs											
15. Travel—Motor Veh.		813							7		
16. Travel—Other		814									
17. Promotional—Help wanted		815							7		
18. Promotional—Advertising		816, 817							7		
19. Public Relation—Entertainment		818							7		
20. Cafeteria		823							7		
21. Plant Operations & Maintenance		824							7		
22. Purchased Services		824.30							7		
23. Maintenance & Repair		824.48							2		
24. Other Supplies & Materials		824.46, 47							2		
25. Cleaning Services		830							2		
26. Housekeeping		831							2		
27. Laundry & Linen									2		
28. Legal Fees		812.33							2		
29. Consulting Fees		810.35							7		
30. Management Fees		810.31							7		
31. Accounting Fees		812.34							7		
32. Other (attach detail)		810							7		
33. License Fees		810.82							7		
34. Dues & Subscriptions		810.83							7		
35. Interest-Property & Equip.		932							7		
36. Data Services		811.36, 812.36							7		

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COST OF OWNERSHIP EXPENSE TRIAL BALANCE

Name of Facility:		Medical Provider No.	
Ownership Cost Centers (2)		Chart of Account No. (3)	Ref. (Instruction Step #18) (7)
		Total (4)	Adjusted Total (6)
		Adjustments Increase (Decrease) (5)	Ratio of Allocation (8)
			Allocated Adjusted Total (9)
Depreciation and Amortization			
1. Building			
2. Fixed Equipment	911		
3. Movable Equipment	912		
4. Total	913		
Lease and Rent			
5. Building			
6. Fixed Equipment	921		
7. Movable Equipment	922		
8. Total	923		
Interest Expense			
9. Building			
10. Fixed Equipment	930		
11. Movable Equipment	930		
12. Total	930		
Depreciation and Amortization Gain or Loss From Disposal of Assets			
13. Building			
14. Fixed Equipment	961		
15. Movable Equipment	962		
16. Total	963		
17. Total Cost of Ownership			

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INSTRUCTIONS FOR COMPLETING ODPW 2524, SCHEDULE D

This schedule is comprised of a list of accounts which encompass the expenses of the facility. The schedule is a trial balance for a given group of costs and the figures are facility book figures which can be reconciled to W-2s, invoices, cancelled checks, and appropriate payroll tax reports to the IRS and state of Ohio. Amounts paid vendors for purchase of services must not be shown in columns designated "Salary." Such amounts should be shown in the "Other" column for the appropriate line item(s). If no specific line item exists, charge the cumulative expense to the "Other" category and provide supporting documentation.

Schedule D is comprised of those costs which the ODPW has designated as costs of ownership.

Explanation of Columns

Column 1, individual line numbers used on all forms for reference purposes.

Column 2, name of the individual account as listed in *Chapter III, Coverage and Limitations Long-Term Care Services—Appendix BB: Standard Chart of Accounts*.

Column 3, chart of account number as listed in Long-Term Care Handbook above. You should read each account description before completing the form.

Columns 4 and 5, amounts, expressed in dollars, for the given line item.

Column 6, total of line items in columns 4 and 5.

Column 7, amounts, expressed in dollars, of increase or decrease of each line item. Any entries in this column not from Schedule B-2 (must be fully explained on an attachment sheet).

Column 8, total of line items in columns 6 and 7.

Column 10

Ratio for Reference 3—Divide the allowable indirect cost on ODPW 2522, Schedule A, column 3, line 8 by the general service cost in column 3, line 1. Enter the ratio on ODPW 2524, Schedule D, column 8, lines 4, 8, 12, 16, (indicated by digit "3" in reference column).

Column 11

(1) On ODPW 2524, Schedule B-1, multiply column 8 (for the accounts with figures in column 10) by the corresponding ratio of allocation in column 10, then enter result in column 11.

(2) On ODPW 2524, Schedule B-1, column 11, lines B-1, 29-30, B-1, 35-37 and enter any ancillary expenses from ODPW 2522, Schedule A, column 8, lines 2 through 5; routine services distinct part from ODPW 2522, Schedule A, column 8, line 10; pharmacy from ODPW 2522, Schedule A, column 8, line 11 and other nonreimbursable costs from ODPW 2522, Schedule A, column 8, line 12. NOTE: The total in column 11 must equal the total in column 5.

Note: When an account name is on more than one schedule, the amount will need to be subdivided for each schedule; i.e., fringe benefits for nurses would be put on Schedule B-1. If you do not wish to subdivide the accounts, put the total figure on Schedule C only.

4.19-D

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COST OF OWNERSHIP EXPENSE TRIAL BALANCE

Name of Facility:		Ownership Cost Centers (2)		Chart of Account No. (3)	Total (4)	Adjustments Increase (Decrease) (5)	Adjusted Total (6)	Ref. (Instruction Step #18) (7)	Ratio of Allocation (8)	Allocated Adjusted Total (9)
		Depreciation and Amortization								
1. Building										
2. Fixed Equipment				911						
3. Movable Equipment				912						
4. Total				913						
		Lease and Rent								
5. Building										
6. Fixed Equipment										
7. Movable Equipment				921				3		
8. Total				922						
				923						
		Interest Expense								
9. Building										
10. Fixed Equipment										
11. Movable Equipment				930				3		
12. Total				930						
				930						
		Depreciation and Amortization Gain or Loss From Disposal of Assets								
13. Building										
14. Fixed Equipment										
15. Movable Equipment				961						
16. Total				962						
				963						
17. Total Cost of Ownership								3		

INSTRUCTIONS FOR COMPLETING ODPW 2524, SCHEDULE D

This schedule is comprised of a list of accounts which encompass the expenses of the facility. The schedule is a trial balance for a given group of costs and the figures are facility book figures which can be reconciled to W-2s, invoices, cancelled checks, and appropriate payroll tax reports to the IRS and state of Ohio. Amounts paid vendors for purchase of services must not be shown in columns designated "Salary." Such amounts should be shown in the "Other" column for the appropriate line item(s). If no specific line item exists, charge the cumulative expense to the "Other" category and provide supporting documentation.

Schedule D is comprised of those costs which the ODPW has designated as costs of ownership.

Explanation of Columns

Column 1, individual line numbers used on all forms for reference purposes.

Column 2, name of the individual account as listed in *Chapter III, Coverage and Limitations Long-Term Care Services—Appendix BB: Standard Chart of Accounts*.

Column 3, chart of account number as listed in Long-Term Care Handbook above. You should read each account description before completing the form.

Columns 4 and 5, amounts, expressed in dollars, for the given line item.

Column 6, total of line items in columns 4 and 5.

Column 7, amounts, expressed in dollars, of increase or decrease of each line item. *Any entries in this column not from Schedule B-2 (must be fully explained on an attachment sheet).*

Column 8, total of line items in columns 6 and 7.

Column 10

Ratio for Reference 3—Divide the allowable indirect cost on ODPW 2522, Schedule A, column 3, line 8 by the general service cost in column 3, line 1. Enter the ratio on ODPW 2524, Schedule D, column 8, lines 4, 8, 12, 16, (indicated by digit "3" in reference column).

Column 11

(1) On ODPW 2524, Schedule B-1, multiply column 8 (for the accounts with figures in column 10) by the corresponding ratio of allocation in column 10, then enter result in column 11.

(2) On ODPW 2524, Schedule B-1, column 11, lines B-1, 29-30, B-1, 35-37 and enter any ancillary expenses from ODPW 2522, Schedule A, column 8, lines 2 through 5; routine services distinct part from ODPW 2522, Schedule A, column 8, line 10; pharmacy from ODPW 2522, Schedule A, column 8, line 11 and other nonreimbursable costs from ODPW 2522, Schedule A, column 8, line 12. **NOTE:** The total in column 11 must equal the total in column 5.

Note: When an account name is on more than one schedule, the amount will need to be subdivided for each schedule; i.e., fringe benefits for nurses would be put on Schedule B-1. If you do not wish to subdivide the accounts, put the total figure on *Schedule C only*.

4.19.D

ANALYSIS OF PROPERTY PLANT AND EQUIPMENT

Name of Facility:		Medicaid Provider No.					
Account	Date Acquired (1)	Cost at Beginning of Period (2)	Additions or Reductions (3)	Cost at End of Period (4)	Accumulated Depreciation (5)	Book Balance at End of Period (6)	Depreciated this Period (7)
1. Land							
2. Buildings							
3. Leasehold Improvements							
4. Fixed Equipment							
5. Major Equipment							
6. Movable Equipment							
7. Total							

1. Method of Depreciation used must be straight line.
2. Is the method consistent with prior years? ☐ Yes ☐ No
3. Were there any gains or losses on disposals of capital assets? ☐ Yes ☐ No
4. Has there been any change in the original historical costs of capital assets? ☐ Yes ☐ No. If yes, submit complete detail.

INSTRUCTIONS FOR COMPLETING ODPW 2524, SCHEDULE D-1

Column 1, enter the date of acquisition of each class of assets.
 Column 2, enter the balances accorded in the facility's books of accounts at the beginning of the reporting period. Before entering the amounts, make all necessary adjustments to be in compliance with the Medicaid program. The figures must be based on the historical cost of the asset. In case of a donated asset, the fair market value at the time of the donation will be used.
 Column 3, enter the additions or reductions to the appropriate category during the reporting period.
 Column 4, cost at end of period is sum of columns 2 and 3.
 Column 5, enter in each category the accumulated depreciation claimed. Be sure to complete the questionnaire at the bottom of the schedule.
 Column 6, book balance at end of year is column 4 less column 5.
 Column 7, enter for each category, depreciation expense claimed for reimbursement in this reporting period.

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4.19-D

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ANALYSIS OF PROPERTY PLANT AND EQUIPMENT

Name of Facility:		Medical Provider No.					
Account	Date Acquired (1)	Cost at Beginning of Period (2)	Additions or Reductions (3)	Cost at End of Period (4)	Accumulated Depreciation (5)	Book Balance at End of Period (6)	Depreciated this Period (7)
1. Land							
2. Buildings							
3. Leasehold Improvements							
4. Fixed Equipment							
5. Major Equipment							
6. Movable Equipment							
7. Total							

1. Method of Depreciation used must be straight line.

2. Is the method consistent with prior years? ☐ Yes ☐ No

3. Were there any gains or losses on disposals of capital assets? ☐ Yes ☐ No

4. Has there been any change in the original historical costs of capital assets? ☐ Yes ☐ No. If yes, submit complete detail.

INSTRUCTIONS FOR COMPLETING ODPW 2524, SCHEDULE D-1

Column 1, enter the date of acquisition of each class of assets.

Column 2, enter the balances accorded in the facility's books of accounts at the beginning of the reporting period. Before entering the amounts, make all necessary adjustments to be in compliance with the Medicaid program. The figures must be based on the historical cost of the asset. In case of a donated asset, the fair market value at the time of the donation will be used.

Column 3, enter the additions or reductions to the appropriate category during the reporting period.

Column 4, cost at end of period is sum of columns 2 and 3.

Column 5, enter in each category the accumulated depreciation claimed. Be sure to complete the questionnaire at the bottom of the schedule.

Column 6, book balance at end of year is column 4 less column 5.

Column 7, enter for each category, depreciation expense claimed for reimbursement in this reporting period.